

Union County

FY19 July Final

Instructional Salary Components

Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
Instructional						
Teachers						
Regular						
K-3	1,292	+	20.0	=	64.62	
4-6	1,090	+	25.0	=	43.62	
7-9	967	+	25.0	=	38.68	ratio adjusted for duty-free period (one of six)
10-12	456	+	22.08	=	20.63	ratio adjusted for duty-free period (one of six)
Career Technical	185	+	16.67	=	11.11	ratio adjusted for duty-free period (one of six)
Special Education						FTE voc. ed. served
Option 1	129	+	91.0	=	1.42	
Option 2	301	+	58.5	=	5.15	
Option 3	177	+	58.5	=	3.02	
Option 4	54	+	16.5	=	3.26	
Option 5	36	+	16.5	=	2.18	
Option 6	3	+	16.5	=	0.18	
Option 7	23	+	8.5	=	2.72	
Option 8	19	+	8.5	=	2.21	
Option 9	0	+	8.5	=	0.00	
Option 10	4	+	8.5	=	0.45	
ESL	13	+	20	=	0.65	
Translators	13	+	200	=	0.07	
Art						
K-6	2,383	+	525	=	4.54	
Music						
K-6	2,383	+	525	=	4.54	
Physical Education						
K-4	1,643	+	350	=	4.70	
5-6	739	+	265	=	2.79	
Librarians						
K-8	(see Blue Book)				6.50	
9-12	(see Blue Book)				1.50	
School Counselors						
K-6	2,383	+	500	=	4.77	
7-12 + Voc. Ed.	1,608	+	350	=	4.59	min = one per county, split based on share of total ADM
RTI positions	(see Blue Book)				1.47	
Supervisors						FTE voc. ed. served at home system
Sys-wide Instr.	(see Blue Book)				5.03	
Sp. Ed.	745	+	750	=	0.99	
Career Technical	185	+	1,000	=	0.19	
Sp. Ed. Assess.	745	+	600	=	1.24	
Principals						
(see Blue Book)					7.50	
Asst. Principals						
Elementary (k-8)						
see Blue Book					2.00	
Secondary (9-12)						
see Blue Book					1.00	
Other Professional						
Social Workers	use share				2.01	min = one per county, split based on share of total ADM
Psychologists	use share				1.61	min = one per county, split based on share of total ADM
Total All Professional Positions					256.94	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		100.00%	
Total Salary Allocation					\$12,114,584	-----> \$12,114,584 ----> \$12,114,584
State Percent for Instructional Salary Components						x 91.03%
Total State Instructional Salary Allocation						\$11,027,538

Instructional Benefits Components

Total Salary Allocation					\$12,114,584	-----> \$12,114,584
Combined Social Security & Retirement Rates			x		18.11%	
Total Social Security & Retirement Allocation					\$2,193,951	-----> 2,193,951
Total All Professional Positions					256.94	
Insurance Premium Amount			x	\$	7,038.78	
Total Insurance Premium Allocation					\$1,808,523	-----> 1,808,523
Total Instructional Benefits Allocation						\$4,002,474 ----> \$4,002,474
State Percent for Instructional Benefit Components						x 91.03%
Total State Instructional Benefits Allocation						\$3,643,331

Classroom Components

Union County

FY19 July Final

Nurses	4,030	+	3,000	=	<u>1.34</u>	min = one per system	
Salary Allocation					47,150.00		
Total Salary Allocation for Nurses					\$63,334.83	----->	\$63,335
Assistants							
Instructional							
K-6	2,383	+	75	=	31.77		
Special Education							
Options 5,7,8	78	+	60	=	1.30		
Library							
see Blue Book					2.00		
Total All Assistant Positions					35.07		
Salary Allocation for Assistants				x	\$23,500.00		
Total Salary Allocation for Assistants					\$824,180	----->	824,180
Total Salary Allocation for Nurses and Assistants					\$887,515	<-----	\$887,515
County CDF				x	100.00%		
Total Salary Allocation for Nurses and Asst. w/CDF					\$887,515	----->	\$887,515
Combined Social Security & Retirement Rates				x	15.40%		
Total Social Security & Retirement Allocation					\$136,677	----->	136,677
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 36.41 6,569.53		
Total Ins. Allocation for Nurses and Assistants					\$239,228	----->	239,228
Total Allocation for Nurses and Assistants							\$1,263,420 ----> 1,263,420
Other Classroom Allocations							
At Risk							
Total Eligibles	1,859	x	\$ 885.75	=	\$1,646,609.25		
Substitute Teachers							
Total ADM	4,030	x	\$ 61.75	=	\$248,839.37		
Alternative Schools							
Total ADM	4,030	x	\$ 3.75	=	15,111.70		
7-12 + CTE	1,608	x	\$ 33.25	=	53,454.70	FTE voc. ed. at home system	
Duty-free Lunch							
Total ADM	4,030	x	\$ 12.25	=	49,364.90		
Textbooks							
Total ADM	4,030	x	\$ 77.50	=	312,308.52		
Classroom Materials & Supplies							
reg. k-12 + Opt. 7-9	3,845	x	\$ 80.75	=	310,446.83		
Career Technical	185	x	\$ 157.75	=	29,222.33	FTE voc. ed. served	
Sp. Ed.	745	x	\$ 35.60	=	26,537.17		
Instructional Equipment							
reg. k-12 + Opt. 7-9	3,845	x	\$ 64.25	=	247,011.88		
Career Technical	185	x	\$ 99.75	=	18,478.15	FTE voc. ed. served	
Sp. Ed.	745	x	\$ 13.25	=	9,876.90		
Classroom-related Travel							
reg. k-12 + Opt. 7-9	3,845	x	\$ 14.50	=	55,745.87		
Career Technical	185	x	\$ 50.50	=	9,354.85	FTE voc. ed. served	
Sp. Ed.	745	x	\$ 17.25	=	12,858.60		
Exit Exams							
Academic grade 11	209	x	\$ 47.15	=	9,871.92		
Career Technical grade 12	41	x	\$ 18.00	=	742.67		
Career Technical Education Center Transportation							
see Work Sheet #1					0.00		
Technology							
Total ADM	4,030	x	\$ 41.32	=	166,518.15		
Total Other Allocations					\$ 3,222,353.76	----->	3,222,354
Total All Classroom Allocations							\$4,485,773
State Percent for Classroom Components						x	93.65%
Total State Classroom Allocation							\$4,200,783
Non-classroom Components							
Position Classification							
Superintendent					1.00	max = one per county, split based on share of total ADM	
Salary Allocation				x	\$112,900		
County CDF				x	100.00%		
Total Salary Allocation					\$112,900	----->	\$112,900
Combined Social Security & Retirement Rates				x	18.11%		
Total Social Security & Retirement Allocation					\$20,446	----->	20,446
Technology Coord	4,030	+	6,400		1.63		

Union County

FY19 July Final

Salary Allocation					\$47,150		
County CDF					100.00%		
Total Salary Allocation					\$76,838	----->	\$76,838
Total Social Security & Retirement Allocation					\$13,915	----->	13,915
Total Superintendent and Technology Coord Positions					2.63		
Insurance Premium Amount	x				\$ 9,854.29		
Total Ins. Allocation for Supt and Tech Coord.					\$25,913	----->	25,913
System Secretarial Support							
(see Blue Book)					5.03		
Salary Allocation	x				\$42,200		
County CDF	x				100.00%		
Total Salary Allocation					\$212,257	----->	212,257
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$32,688	----->	32,688
School Secretaries							
(see Blue Book)					12.09		
Salary Allocation	x				\$33,000		
County CDF	x				100.00%		
Total Salary Allocation					\$398,837	----->	398,837
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$61,421	----->	61,421
Custodians							
calculated sq. footage		443,291.36	+	22,376	=	19.81	from Work Sheet #2
Salary Allocation	x				\$25,300		
County CDF	x				100.00%		
Total Salary Allocation					\$501,219	----->	501,219
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$77,188	----->	77,188
Total Sys. and Sch. Support Positions					36.93		
Insurance Premium Amount	x				\$ 6,569.53		
Total Ins. Allocation for Sys. and Sch. Support					\$242,591	----->	242,591
Total Allocation for Non-classroom Positions							\$1,776,213 ----> \$1,776,213

Non-classroom Components (Cont'd)

Other Non-classroom Allocations							
Non-instructional Equipment							
Total ADM		4,030	x	\$ 26.50	=	\$106,789.37	-----> 106,789
Pupil Transportation						1,471,416	
Maintenance & Operations							
calculated sq. footage		443,291.36	x	\$ 3.44	=	1,524,922.29	from Work Sheet #2
CDF & Benefits for Transportation and M&O Personnel							
45% of Pupil Transportation						\$ 662,137.26	
60% of M&O						914,953.38	
Total Allocation for Trans & M&O Personnel Salaries						\$ 1,577,090.63	-----> 1,577,091
County CDF Adjustment	x					0.00%	
CDF Allocation for Trans & M&O Salaries						\$ -	-----> 0
Total Allocation for Trans & M&O Salaries w/CDF						\$ 1,577,090.63	
Combined Social Security & Retirement Rates	x					15.40%	
Ret/FICA Allocation for Trans & M&O Personnel						\$ 242,871.96	-----> 242,872
Total Allocation for Trans & M&O Salaries w/CDF						\$ 1,577,090.63	
Non-classroom Ins. Prem. % of Salary	x					21.43%	divide ins. prem. allocations by salary allocations
Insurance Allocation for Trans & M&O Personnel						\$ 338,011.89	-----> 338,012
Other Transportation and M&O							
55% of Pupil Transportation						\$ 809,278.87	
40% of M&O						609,968.92	
Total Allocation for Other Trans & M&O						\$ 1,419,247.79	-----> 1,419,248
Capital Outlay							
(see Work Sheet #2)						3,158,911.56	-----> 3,158,912
Total Other Non-classroom Allocations							\$6,842,923 ----> 6,842,923
Total All Non-classroom Allocations							\$8,619,136
State Percent for Non-classroom Components							x 86.33%
Total State Non-classroom Allocation							\$7,441,309
Total State Allocation							\$26,312,959

Work Sheet #1: Career Technical Education Center Transportation

Union County

FY19 July Final

FTEADM transported					0
Average one-way miles to center		x			0.00
Unit Cost		x			<u>\$32.43</u>
Total Career Technical Education Center Transportation					<u><u>0</u></u>

Work Sheet #2: Capital Outlay

ADMs

Square Footage Requirement

k-4	1,660	x	100	=	165,961.81
5-8	1,540	x	110	=	169,358.49
9-12	831	x	130	=	<u>107,971.06</u>
Total Square Footage Requirement					<u>443,291.36</u>

Estimated Cost of Construction

k-4 sq. footage	165,962	x	\$ 139.41	=	23,136,736.41
5-8 sq. footage	169,358	x	\$ 140.00	=	23,710,188.55
9-12 sq. footage	107,971	x	\$ 147.84	=	<u>15,962,663.89</u>

Subtotal Estimated Cost of Construction

					<u>62,809,588.85</u>	----->	\$62,809,589
Equipment Allocation Rate		x			<u>10.0%</u>		
					6,280,958.88	----->	6,280,959

Subtotal Estimated Cost of Construction

					62,809,588.85		
Architect's Fees		x			<u>7.0%</u>		
					4,396,671.22	----->	4,396,671

Total Estimated Cost of Construction

\$73,487,219

Estimated Annual Cost of Construction

Debt Service Period		@	20 years
Debt Service Rate		@	6.00% interest
Amortization Cost			<u>\$126,356,463</u>
Life Expectancy		+	<u>40 years</u>
Grand Total Capital Outlay Funding			<u><u>\$3,158,912</u></u>